

ELBA TOWNSHIP TAX RATES COMPARED TO CITY OF LAPEER TAX RATES 2006-2007

Elba Twp 2006 Millages		
County		
General	3.7886	
Senior Citizens	0.8131	
Library	0.2456	
MCF	0.7301	
GLTA	0.2500	
Total County		5.8274
Lapeer Community Schools		
SET	6.0000	
Debt	2.2038	
Non-homestead	18.0000	
Total Lapeer Comm Schools		26.2038
Lapeer Intermediate School		
Allocated	0.1866	
Extra Voted	2.7429	
Total ISD		2.9295
Elba Township		
General Operating	1.4093	
Fire Department	1.4692	
Total Township		2.8785
Total Ad Valorem Tax Levy		37.8392

City of Lapeer 2006 Millages		
County		
General	3.7886	
Senior Citizens	0.8131	
Library	0.2456	
MCF	0.7301	
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Lapeer Intermediate School		
Allocated	0.1866	
Extra Voted	2.7429	
Total ISD		2.9295
City of Lapeer		
General Operating	9.8000	
Total City		9.8000
Total Ad Valorem Tax Levy		44.7607

Memorandum

LETTER OF OPINION FROM
ELBA TWP ASSESSOR

AND

SPREADSHEET COMPARING
TAX'S IN ELBA TWP
VS. TAXES IN CITY OF
LAPEER

To: Brenda Johnson, Clerk
From: Connie Lipka, Assessor
Date: 3/29/2007
Re: Elba Township verses City of Lapeer taxes and costs

I have calculated the property taxes and costs for the five properties owned by Lapeer Business Center based upon their location in Elba Township verses their possible location within the Lapeer City limits.

Referring to page 1 of the attached Excel spreadsheet, I have shown the respective 2006-millage rates for Elba Township to be 37.8392 mills per \$1,000 of taxable value and 44.7607 mills for the City of Lapeer.

Page 2, Section One demonstrates the difference in water and sewer costs. The sewer costs are 50% greater if located in Elba Township verses the City of Lapeer; conversely there are no water costs in Elba Township. The water fees are payable only if the properties are located within the City of Lapeer.

Page 2, Section Two reveals the five parcels owned by Lapeer Business Center currently in Elba Township along with their 2006 taxable values.

Page 2, Section Three applies the 2006 tax rates for both Elba Township and the City of Lapeer to the 2006 taxable value of the five properties owned by the Lapeer Business Center. As you can see, the 2006 property taxes for Elba Township (not including the 1% administration fee) are \$8,124.87 while the same property if located in the City of Lapeer would have paid \$9,611.06 (not including the 1% administration fee) in property taxes for 2006.

Page 2, Section Three further applies the water and sewage charges. The Lapeer Business Center is charged an additional \$506.60 for sewer, which represents a 50% usage fee for not being located within the City of Lapeer limits. The Lapeer Business Center currently pays no water usage fee, which if located within the City of Lapeer they would have paid \$945.12 annually for water costs.

The end result is the five properties owned by Lapeer Business Center while located within Elba Township pay property taxes to Elba Township along with sewer rates to the City of Lapeer in total of \$9,644.68. If these same properties had been located in the City of Lapeer, they would have paid a total of \$11,569.34 for 2006 property taxes plus water and sewer charges.

The additional annual expenditure for these same properties to be located within the City of Lapeer is \$1,924.66. Also, the further cost due to the City of Lapeer's income tax is unknown, but without a doubt will be an additional expense to Lapeer Business Center and their tenants.

Even though I have only demonstrated the consequences of one property owner, the end result for all property owners will ultimately be an increase in out of pocket cost for those properties moved from Elba Township into the City of Lapeer.

Elba Twp 2006 Millages

County			
General	3.7886		
Senior Citizens	0.8131		
Library	0.2456		
MCF	0.7301		
GLTA	0.2500		
Total County		5.8274	
Lapeer Community Schools			
SET	6.0000		
Debt	2.2038		
Non-homestead	18.0000		
Total Lapeer Comm Schools		26.2038	
Lapeer Intermediate School			
Allocated	0.1866		
Extra Voted	2.7429		
Total ISD		2.9295	
Elba Township			
General Operating	1.4093		
Fire Department	1.4692		
Total Township		2.8785	
Total Ad Valorem Tax Levy		37.8392	

City of Lapeer 2006 Millages

County			
General	3.7886		
Senior Citizens	0.8131		
Library	0.2456		
MCF	0.7301		
GLTA	0.2500		
Total County		5.8274	
Lapeer Community Schools			
SET	6.0000		
Debt	2.2038		
Non-homestead	18.0000		
Total Lapeer Comm Schools		26.2038	
Lapeer Intermediate School			
Allocated	0.1866		
Extra Voted	2.7429		
Total ISD		2.9295	
City of Lapeer			
General Operating	9.8000		
Total City		9.8000	
Total Ad Valorem Tax Levy		44.7607	

Section One:

Lapeer Business Center City water & sewer charges in Elba Twp:				Lapeer Business Center City water & sewer charges in City of Lapeer:			
Sewer	Gallons/Units	\$ per gal/unit	Total \$	Sewer	Gallons/Units	\$ per gal/unit	Total \$
Will be billed whether in City or out	16,700	4.02	67.13	Will be billed whether in City or out	16,700	4.02	67.13
Only billed if out of City	16,700	2.01	33.57	Only billed if out of City	N/A	N/A	N/A
Per Unit Charge in or out of City	5	3.46	17.30	Per Unit Charge in or out of City	5	3.46	17.30
1/2 per unit only out of City	5	1.73	8.65	1/2 per unit only out of City	N/A	N/A	N/A
Total monthly sewer charge if stay in Elba Twp			126.65	Total monthly sewer charge if inside City			84.43
Water	Gallons/Units	\$ per gal/unit	Total \$	Water	Gallons/Units	\$ per gal/unit	Total \$
Well - no fees paid	N/A	N/A	0.00	Water fee billed in City	16,700	3.68	61.46
Well - no fees paid	N/A	N/A	0.00	Water fee billed in City	5	3.46	17.30
Total monthly water fees			0.00	Total monthly water charge			78.76
Total monthly sewer & water in Elba Twp			126.65	Total monthly sewer & water in City			163.19
Total yearly sewer & water charges if stay in Elba Twp			1,519.81	Total yearly sewer & water charges if inside City			1,958.28

Section Two:**Lapeer Business Center owns the following parcels:**

Parcel Identification Number	2006 Taxable Value
008-001-003-00	42,886
008-001-004-00	1,048
008-001-020-00	12,017
008-140-032-00	155,542
008-140-033-00	3,228
Total 2006 Taxable Values	214,721

Section Three:**Elba Township Taxes & Fees**

Total 2006 Taxable Value	214,721
Total 2006 Tax Levy*	37,8392
Total 2006 Property Taxes	8,124.87
Total yearly sewer rates	1519.81
Total paid out if in Elba Township for 2006	\$ 9,644.68

Savings to stay in Elba Township \$ 1,924.66

*The tax levy is per 1,000 of taxable value

City of Lapeer Taxes & Fees

Total 2006 Taxable Value	214,721
Total 2006 Tax Levy*	44,7607
Total 2006 Property Taxes	9,611.06
Total yearly sewer & water rates	1958.28
Total paid out if in City of Lapeer for 2006	\$ 11,569.34

Cost to transfer to City of Lapeer \$ 1,924.66

Plus the unknown cost of City income tax

*2006-2007 MILLAGE
RATES FOR ELBA TWP*

TOWNSHIP OF ELBA

RESOLUTION ESTABLISHING 2006 MILLAGE LEVIES

WHEREAS, THE TOWNSHIP OF ELBA IS A GENERAL LAW TOWNSHIP AUTHORIZED BY VOTER APPROVAL TO LEVY UP TO 3.352 MILLS IN PROPERTY TAXES TO SUPPORT TOWNSHIP SERVICES AND;

WHEREAS, THE ELBA TOWNSHIP BOARD HELD A TRUTH IN TAXATION PUBLIC HEARING **ON JUNE 12, 2006** THAT CONSIDERED A PROPOSED TOTAL **2006** MILLAGE LEVY OF **2.8785 MILLS** PURSUANT TO THE PROVISIONS OF THE TRUTH IN TAXATION ACT (PA 5 OF 1982) AND;

THEREFORE BE IT RESOLVED, THAT ELBA TOWNSHIP BOARD DOES HEREBY AUTHORIZE A **2006** MILLAGE LEVY OF **1.4093 MILLS** FOR GENERAL TOWNSHIP OPERATIONS AND;

BE IT FURTHER RESOLVED, THAT THE ELBA TOWNSHIP BOARD DOES HEREBY AUTHORIZE A **2006** MILLAGE LEVY OF **1.4692 MILLS** FOR FIRE DEPARTMENT OPERATIONS, AS WAS VOTED BY THE PEOPLE AND APPROVED FOR RENEWAL ON AUGUST 3, 2004 AND;

BE IT FURTHER RESOLVED, THAT THE ELBA TOWNSHIP BOARD DOES HEREBY DIRECT THE TREASURER TO COLLECT THE ABOVE-ESTABLISHED TOTAL MILLAGE LEVY OF **2.8785 MILLS FOR 2006**.

THE UNDERSIGNED CLERK OF THE TOWNSHIP OF ELBA HEREBY CERTIFIES THAT THIS RESOLUTION WAS DULY ADOPTED BY THE ELBA TOWNSHIP BOARD AT A REGULAR MEETING HELD ON THE **12TH DAY OF JUNE, 2006**.



BRENDA M. JOHNSON
ELBA TOWNSHIP CLERK

FROM THE CITY

TAX RATES FOR CITY OF LAPEER

ITEMS OF TAX		TV	CODE	RATE	AMOUNT
County Tax Levy:					
County General		237,512,903	1 -2	3.7886	899,841.38
Extra/Debt					
Senior Citizens		237,512,903	2	0.8131	193,121.74
Library		237,512,903	2	0.2456	58,333.17
MCF		237,512,903	2	0.7301	173,408.17
TOTAL COUNTY TAX LEVY		237,512,903		5.5774	\$1,324,704.46
City Tax Levy:					
Operating		237,512,903	1	9.8000	2,327,626.45
GLTA		237,512,903	2	0.2500	59,378.23
Sub-Total		237,512,903		9.8000	2,387,004.68
CURRENT DRAIN AT LARGE					
Gibbons					
Rejected Tax-At-Large					
TOTAL MUNICIPAL TAX LEVY					\$2,387,004.68
SCHOOL TAXES BY DISTRICT					
		TAXABLE VALUE	ALLOCATED RATE	EXTRA VOTED RATE	DEBT AMOUNT
Lapeer Community Schools		237,512,903	6.0000	1,425,077.42	2,2038
Homestead		71,662,984		0.0000	523,430.94
Non-Homestead		165,849,919		0.0000	1,948,508.36
INTERMEDIATE SCHOOL				18.0000	2,985,298.54
Lapeer ISD		237,512,903	0.1866	44,319.91	2,7429
				651,474.14	0
COMMUNITY COLLEGES					0.00
None					695,794.05
TOTAL SCHOOL LEVY					
TOTAL AD VALOREM TAX LEVY			44,319.91	3,636,772.68	523,430.94
Special Taxes Authorized to Be Spread on Property:					
Gibbons Drain					98,113.09
					640.52
TOTAL TAXES					9,341,950.61

ELBA TWP NINA SUTER

TAX CERTIFICATION
TAX SUMMARY FOR CALENDAR YEAR 2006

School: 44010

Property #: 44008-001-011-00

4717 LIPPINCOTT RD
LAPEER MI 48446

TAX INFO FOR PROPERTY:
HARRINGTON/WHITMAN
PETITION TO BE ANNEXED

CHURCH PROPERTY EXEMPT

SITE ADDRESS:

DAVISON RD

HARRINGTON & WHITMAN
3200 JOHN CONLEY DR
LAPEER MI 48446

SEV 91,700
AV 91,700
TAXV 47,053

Mortgage Company of Record:
NONE

Prop Type :
P.R.E. #: 0

Summer Tax Bill

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TAX TYPE	TAX AMOUNT
STATE ED	282.31
LAPEER COUNTY	118.85

Winter Tax Bill

=====

TAX TYPE	TAX AMOUNT
LAPEER COUNTY	59.41
SR CITIZENS	11.55
COUNTY LIBRARY	38.25
SUNCREST MCF	34.35
STATE ED	0.00
LAPEER ISD	137.84
ELBA TWP	66.31
FIRE DEPT	69.13
LAPEER OPER 010	846.95
SINKING FUND	103.69
GLTA	11.76
GIBBONS DRAIN	39.62

TOTAL TAXES	401.16
ADMIN FEE	4.01
INTEREST	0.00
TOTAL BILL	405.17

SUMMER

TOTAL PAID:	405.17
DATE PAID :	07/10/2006

TOTAL TAXES	1,418.86
ADMIN FEE	13.79
INTEREST	0.00
TOTAL BILL	1,432.65

WINTER

TOTAL PAID:	1,432.65
DATE PAID :	02/16/2007

Date Prepared: 03/27/2007

LETTERS RECEIVED
BY RESIDENTS NOT
INTERESTED IN ANNEXATION

COPY FOR B.C.

Elba Township
4717 Lippincott Road
Lapeer, MI 48446
(810) 664 – 2332

March 25, 2007

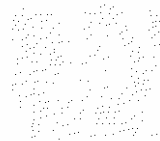
We are writing in response to a notice to attend a Public Hearing on March 29, 2007 at 4:00 P.M. Do to our work schedules we may not be able to leave work early to attend this scheduled hearing. However, we would like to express our objection to our property as well as others located in Sterling Gardens to be included in any annexation of Elba Township into the City of Lapeer. We purposefully bought this property to be a part of Elba Township.

Also, we would like to request information regarding what the City of Lapeer is and is not telling regarding this proposed annexation and what it means for us as well as our neighborhood properties. If you are not able to send us the details in writing please let us know so we may schedule an appointment to discuss this information.

Sincerely,



Mr. And Mrs Jeremy D. Day
61 Sterling Drive
Lapeer, MI 48446
(810) 441 – 9413



3/26/07

To Elba Township

I want to inform you that I
don't want to be annexed to the City of Hesper.

Louetta Godish
181 Stettin Dr.
Hesper, Mo

Wednesday, March 07, 2007

To whom it may concern:

I Dora Watz do not want property, 3360 Davison Rd to be adopted into the city of Lapeer.

Dora Watz
11019 Peru Creek Dr
Riverview, Fl. 33569

Phone: 813- 731- 5300

LETTER FROM PROPERTY
OWNER - LAPEER BUSINESS

Lapeer Business Center 2006 Taxable Value on property owned= \$214,721.00

2006 Taxable Value x City of Lapeer Winter and Summer millage
rate for non-homestead = 44.7606 per 1,000 x 44.7607
(I have not included the 1% administration fee) \$ 9,611.06

Compared to Elba

2006 Taxable Value x Elba Twp Winter and Summer millage rate
For non-homestead = 37.8392 per 1,000 x 37.8392
\$ 8,124.87
Plus the In Lieu of Tax Paid in 2006 to the City of Lapeer \$ 1,539.55
(I have not included the 1% administration fee) \$ 9,664.42

**If I make a \$30,000 Profit in the year 2007 I will pay 1% on that
Profit which could = \$300.00**

**If I pay myself a wage of \$30,000 I will pay a tax of ½ % because
I live outside the city which could = \$150.00.**

If I sell my property in the future I will pay the City 1% of the gain.

**I have a loss carry forward from years past. The City will not honor
the loss carry forward that the IRS honors.**

**My sewer usage bill will go down based on my last bill by \$42.00 a
month times 12 months = \$504.00**

**My fire code is 5 the same as the City. No savings per the Insurance
Company.**

Bottom line taxes paid to the City vs Elba-----	\$ (53.00) savings
1 % City tax on C corporation profit of \$30,000-----	\$ 300.00
½ % City tax for wages not living in the City of \$30,000	\$ 150.00
Minus savings on sewer usage bill of \$42.00 a mo. X 12	<u>\$ (504.00)</u>
	<u>\$9,504.06</u>

Equals a savings moving into the City of \$160.36

Sewer outside City

SO 16,700 x \$4.02 per 1000 gal = \$67.13
 CC 16,700 x \$2.01 per 1000 gal = \$33.57
 Sewer per unit charge 5 x 3.46 = \$17.30
 1/2 of sewer per unit chg 5 x 1.73 = \$ 8.65
\$ 126.65

Sewer inside City

SO = \$67.13
 CC = -0-
 SM = \$17.30
 CM = -0-
\$84.43

Difference = \$42.22 per mo
 X 12 mo = \$506.64

In City Sewer & Water

Sewer rate \$4.02 x 16,700 = \$67.13
 Water rate \$3.68 x 16,700 = \$61.46
 Sewer fee 5 units x \$4.73 = \$23.65
 Water fee 5 units x \$3.46 = \$17.30
\$169.54

X 12 months = **\$2034.48**

Costs in 2006

State of Michigan Water supply Fee	\$117.60
Water Test Lapeer County	\$ 20.00
TSC Water softner salt	<u>\$231.31</u>
Total =	\$368.91

Plus a portion of the DTE bill for running the well pump

*

I am a C-Corporation. I would have to file an income tax return with the City each year and pay 1% on any Profit and 1/2% on any wages. My loss carry forward from years past would not apply. Only loss that would apply would be from 2007 forward.

Also when I sell the property I would have to pay 1%

Elba Township Fire is rated at code 8-9
City of Lapeer Fire is rated at code 5

Called McPhail Agency and found out I am rated at a 5 because I have a hydrant on the property.

Elba Tax is as of 2006 on lot 32	Elba Twp.	219.20	
	Elba Fire	228.52	
	Sinking Fund	<u>342.78</u>	
2006	Total on Lot 32	790.50	vs City Tax \$1,384.32 for
Elba Tax for 2006 on back 003	Elba Twp	60.43	
	Elba Fire	63.00	
	Sinking Fund	<u>94.51</u>	
	Total on 003 Parcel	217.94	vs City Tax \$ 381.68
Elba Tax for 2006 on small 004	Elba Twp	1.47	
	Elba Fire	1.53	
	Sinking Fund	<u>2.30</u>	
	Total on 004 Parcel	5.30	vs City Tax \$ 9.32
Elba Tax for 2006 on 020 Cow Barn	Elba Twp	16.93	
	Elba Fire	17.65	
	Sinking Fund	<u>26.48</u>	
	Total 020 cow barn	61.06	vs City Tax \$ 106.95
Elba Tax for 2006 on 033	Elba Twp	4.54	
	Elba Fire	4.74	
	Sinking Fund	<u>7.11</u>	
	Total on 033	16.39	vs City Tax \$ 28.73
	Total Elba Tax	\$1,091.19	vs City Tax \$1,911.00
Paid In Lieu of tax to City of Lapeer 2006		<u>\$1,539.55</u>	
		\$2,630.74	vs City Tax \$1,911.00